



Illinois Department of Revenue

Schedule REG-1-C Cigarette and Tobacco Products Information

Attach to Form REG-1.

Complete a separate Form REG-1-C for each location.

Note: If you sell Illinois stamped cigarette packages exclusively at retail, do not complete Form REG-1-C.

Step 1: Identify your business or organization and the operation's physical location

Business name: _____	FEIN: _____ - _____
Business address: _____ <small>Number and street</small>	SSN: _____ - _____ - _____ <small>(Proprietorship only)</small>
City _____ State _____ ZIP _____	Contact for this schedule: _____
Email address: _____	Phone: (_____) _____ - _____

Step 2: Identify the type of business operations at this location (see additional instructions)

- ☐ **Cigarette distributor** - Check the box for a cigarette distributor's license if you:
- purchase unstamped packages of cigarettes from cigarette manufacturers, **or**
 - purchase stamped or unstamped packages of cigarettes from other licensed cigarette distributors, **and**
 - apply Illinois cigarette tax stamps to cigarette packages.
- Additional instructions: A cigarette distributor must
- submit a \$250.00 fee. Make your check payable to "**Illinois Department of Revenue.**"
 - file a \$2,500.00 bond by completing Form REG-4-A, Financial Responsibility Bond, or Form REG-4-D, Financial Institution Irrevocable Letter of Credit Bond.*
 - provide us with three letters from recognized manufacturers stating their intent to sell cigarettes to you once you are licensed.
 - submit a Form EFT-1, Electronic Funds Transfer Authorization Agreement.*
- ☐ **Cigarette secondary distributor** - Check the box for a cigarette secondary distributor's license if you:
- purchase and sell Illinois stamped packages of cigarettes purchased from licensed distributors, **and**
 - sell Illinois stamped cigarette packages to end users or consumers at retail, **and**
 - sell 75% or more of Illinois stamped packages to retailers for resale.
- Additional instructions: A cigarette secondary distributor must submit a \$250.00 fee. Make your check payable to "**Illinois Department of Revenue.**"
- ☐ **Cigarette manufacturer** - Check the box for a cigarette manufacturer's license if you:
- manufacture or import cigarettes **and**
 - sell unstamped packages to licensed cigarette distributors.
- Additional instructions: A cigarette manufacturer who has any cigarette manufacturer's representatives making sales of Illinois stamped packages of cigarettes to retailers must attach a completed Schedule REG-1-MR, Illinois Cigarette Manufacturer's Representative.*
- ☐ **Cigarette machine operator** - Check the box for a cigarette machine operator's license if you:
- possess any machine, equipment, or device that makes or fabricates cigarettes **and**
 - engage in the business of making the machine available to individuals to make or fabricate cigarettes for their own use or consumption (not for resale).
- Additional instructions: A cigarette machine operator must
- submit a \$250.00 fee. Make your check payable to "**Illinois Department of Revenue.**"
 - file a \$2,500.00 bond by completing Form REG-4-A, Financial Responsibility Bond, or Form REG-4-D, Financial Institution Irrevocable Letter of Credit Bond.*
- ☐ **Other tobacco products distributor** - Check the box for an other tobacco products distributor's license if you:
- sell other tobacco products to retailers **or**
 - sell other tobacco products to end users or consumers on which all of the other tobacco products excise tax has not been collected by your supplier.
- Additional instructions: If you are **not** also registered as a Cigarette or Cigarette Use Tax Distributor at the location listed in Step 1, you must file a Tobacco Products Tax Act bond in the amount of three times your average estimated monthly tobacco tax liability by completing Form REG-4-A, Financial Responsibility Bond, or Form REG-4-D, Financial Institution Irrevocable Letter of Credit Bond.*

* You may download forms and schedules from our website at tax.illinois.gov.